

curtesy, a tenant in dower, and a tenant for life, without any contingency and impeachment of waste, who paid no rent, should be charged with the whole tax; but that where divers persons had particular estates carved out of the same inheritance, as for years with reversion or remainder for life or in fee, a just computation thereof should be made in proportion to the value of their particular interests, so that together they should amount to the full value of the land; in which computation the length of the term for years, the age and health of the tenant for life, and the chance of the reversion should be considered. And it was further enacted, in the same law, that the lessors of ground rent, in Annapolis and other towns, to the amount of six pounds, should be assessed as for one hundred pounds capital, and so in proportion; and the lessees should be assessed on the actual worth of the improvements made since the lease, and the present value of the land, after deducting therefrom the value thereof, at the time of the lease, which value should be estimated at one hundred pounds for every six pounds of the ground rent, and so in proportion. November, 1782, ch. 6, s. 24; *Brockman v. Honeywood*, 1 P. Will. 328.

262 This last *mode of apportionment was entirely re-applied in the next year; 1783, ch. 17, s. 18; and also in the year following, with the exception of the provision in relation to ground rents in towns, which was omitted. 1784, ch. 56, s. 18.

In the year following the General Assembly applied different rules of apportionment by a law which declared, that where divers persons have particular estates carved out of the same inheritance, as in dower, or by the curtesy, or for life or years, with reversions or remainders for life, in tail, or fee simple, a just computation thereof should be made in proportion to the value of their particular interests, so that they amount to the full value of the land; and in making such computation the tenancy in dower, by the curtesy, or for life in possession, or estate for fifteen years without any valuable rent reserved should generally be considered as worth half the value of the fee simple; but this general rule might be departed from as justice might require, considering the age and health of the tenant in dower, by the curtesy, or for life, and the chance of the remainder or reversion, or the length of the term for years and the value of the rent reserved; but where a full rent was reserved, so that the interest of the tenant could not be considered as valuable, the landlord should pay the whole tax. And further, that ground rents in Annapolis and other towns, of eight pounds, should be assessed as for one hundred pounds capital; and so in proportion: that the lessee should be assessed on the actual worth of the improvements made since the lease, and the present value of the land, after deducting the value thereof, at the time of the lease, which should be estimated at one hundred pounds for every eight pounds, of the ground rent reserved; and